

Living Quarters Allowances

Foreign Areas

Country	Marital Status	Living Quarters Allowance		
Japan		NF-05	NF-04	NF-03/01
Yokosuka	W/F Wo/F	\$29,200 \$28,000	\$26,800 \$23,900	\$23,900 \$21,600
Sasebo	W/F Wo/F	\$24,200 \$23,100	\$22,000 \$19,600	\$19,800 \$17,600
Okinawa	W/F Wo/F	\$24,600 \$23,600	\$22,900 \$20,400	\$20,400 \$17,900
Atsugi	W/F Wo/F	\$13,900 \$13,900	\$13,900 \$13,600	\$13,900 \$13,100
United Kingdom				
St. Mawgans	W/F Wo/F	\$25,300 \$24,100	\$24,100 \$21,700	\$21,700 \$19,600
Cuba				
Guantanamo Bay	W/F Wo/F	All employees live in Government Quarters		
Spain				
Rota	W/F Wo/F	\$20,500 \$20,000	\$19,500 \$16,700	\$16,700 \$14,600
** Living Quarters allowances current as of 29 February 2000				

Overseas Non-Foreign Areas - Cost of Living Allowances

Alaska - 25.0%

Hawaii - 22.5% (Honolulu - 25.0%)

Puerto Rico - 10.0%

Guam - 22.5% (If authorized Commissary & Exchanges usage rights, the COLA is reduced to 17.5%)

1. **Living Quarters Allowance** - additional compensation paid when government housing or government leased housing is authorized but not available.
2. **Post Allowance** - cost of living allowance granted to an eligible employee officially stationed at a post where the cost of living, exclusive of quarter costs, is substantially higher than in Washington, DC. The amount is determined by the following: classification payment table, salary, employee's family size, and location of post. Post allowance payment is not subject to tax deduction.
3. **Post differential** - additional pay (percentage of base pay) in a foreign area where conditions of environment differ substantially from conditions of environment in the States and warrant additional pay as a recruitment incentive and retention. Post differential pay is subject to federal and FICA tax deductions.